



[4830-01-P]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-157714-06]

RIN 1545-BG43

Determination of Governmental Plan Status; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of public hearing on an advance notice of proposed rulemaking; correction

SUMMARY: This document corrects a notice of public hearing on an advance proposed rulemaking (REG-157714-06) that was published in the **Federal Register** on Friday, February 3, 2012 (77 FR 5442) relating to the determination of governmental plans.

FOR FURTHER INFORMATION CONTACT: Concerning the proposed regulations, Pamela Kinard at (202) 622-6060, and regarding the submission of public comments and the public hearing, Ms Oluwafunmilayo (Funmi) Taylor, at (202) 622-7180 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:

Background

The notice of public hearing on an advance notice proposed rulemaking (REG-133233-08) that is the subject of this correction is under section 414(d) of the Internal Revenue Code.

Need for Correction

As published, REG-157714-06, contains errors that may prove to be misleading and are in need of clarification.

Correction of Publication

Accordingly, the publication of the notice of public hearing on an advance proposed rulemaking (REG-157714-06) which was the subject of FR. Doc. 2012-2499, is corrected as follows:

1. On page 5442, column 2, in the preamble, under the caption “Dates:”, line four, the language “Building. The IRS must receive outlines” is corrected to read
“Building. Written or electronic comments must be received by June 18, 2012. The IRS must receive outlines”
2. On page 5442, column 2, in the preamble, under the caption “Addresses:”, second paragraph, first line, the language “Mail outlines to CC:PA:LPD:PR (REG-” is corrected to read “ Mail submissions and outlines to CC:PA:LPD:PR (REG-“.

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[FR Doc. 2012-4905 Filed 02/29/2012 at

8:45 am; Publication Date: 03/01/2012]